


STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



INDIANA GOVERNMENT CENTER NORTH
100 NORTH SENATE AVENUE N1058(B)
INDIANAPOLIS, IN 46204
PHONE (317) 232-3777
FAX (317) 232-8779

TO: Software Vendors
CC: All Political Subdivisions
FROM: Eric Bussis, Data Division Director 
RE: 2013 Gateway Budget Forms Upload
DATE: April 2, 2012

The Indiana Gateway for Government Units ("Gateway") successfully collected 2012 budget forms for non-school units and debt information from units across the state. As Gateway now moves into its second year, the Department of Local Government Finance ("Department") has been diligently pursuing improvements. This memo provides information about the upload specifications and code lists for 2013 budget forms.

In the 2013 budget forms, the Department will be making the move to fully streamlined budget forms. This means that all unit types will use common form templates. For non-school units, this change affects only Forms 1 and 2, since the other forms were streamlined in 2012. Most changes to the upload specifications derive from this update.

For the 2013 forms, units will again be able to upload data into the Gateway Forms. Although the 2013 forms will launch April 2, the upload application will not be available until May 15. The Department will be providing test accounts and units for vendors to test the upload process. If you wish to be assigned an account, please contact gateway@dlgf.in.gov

Specifications for the 2013 Gateway Budget Forms Upload and the corresponding code lists are available at http://www.in.gov/dlgf/files/2013_Gateway_Budget_Upload_Specifications.doc and http://www.in.gov/dlgf/files/2013_Gateway_Budget_Code_Lists.xls. Please note any data uploaded into Gateway will replace data existing in that 2013 form, including information that was rolled from last year or entered previously by the unit. For example, uploading a FUNDS file will remove all of the funds the Department rolled into the 2013 forms from the 2012 forms.

File Formats

While the "look and feel" of Forms 1 and 2 within the online application will be changing significantly, the database structure behind the form remains the same. The file formats for all required files – FUNDS, DEPT, FUNDDEPT, FORM1, and FORM2 – will remain unchanged from the 2012 specifications.

Unit, Fund, and Department Code Lists

The Fund Code List is unchanged from last year. The Department Code List includes all codes from last year. To accommodate schools in Gateway, certain school program accounts are treated as departments and are also included on the Department Code List. Additionally, the Unit Code List has received only minor modifications to account for renamed, newly created, consolidated or eliminated units.

Expenditure Code List

As mentioned earlier, Budget Form 1 has been streamlined to a common template and code list. For the Expenditure Code List, this streamlining facilitates an increase in flexibility and reduction in the complexity of the list. **Only library and townships will see changes in 2013 to the Expenditure Code List.**

The fields for “unit type” and “fund type” are no longer part of the Expenditure Code List. Since all unit types will use the same template, we no longer have to restrict or specify use of the categories and subcategories based on unit or fund type.

Removing the “unit type” and “fund type” distinctions has dramatically shortened the Expenditure Code List document, but the underlying codes are not largely affected. For example, an expenditure categorized as “Personal Services/Salaries and Wages” was listed multiple times on the code list, but in each instance the applicable codes were 10000 and 111 respectively. For 2013, the subcategory will be listed only once, and will contain the same code.

As part of the streamlining of Budget Form 1, the Department eliminated the township form structure which prescribed different templates based on the type of fund. We also identified two subcategories that were handled slightly differently for libraries than other unit types. As a result, the 2013 list removes 32 subcategory codes and streamlines them into the pared-down common list. A crosswalk table identifying the eliminated codes and the preferred alternative is available as part of the *2013 Code Lists* file under the tab “2012-2013 Exp Code Crosswalk.”

Receipt/Revenue Code List

The most significant code list changes pertain to the receipt code lists. The Department will be maintaining separate code lists within Gateway – one for schools and one for all other unit types. This is consistent with the existing budget practices. The school codes will match the school chart of accounts codes. However, the Department will require schools to upload revenue records with Category Codes and Descriptions that are consistent with the categories used by other unit types. The tab entitled “Revenue Code List (School)” in the *2013 Code Lists* file displays the categories that should be utilized for each revenue code.

The school revenue code list does not contain home-ruled revenue options (codes 9700-9799). Since school revenue should all be contained within the standard chart, the Department does not expect schools to utilize the “home-ruled revenue” option.

For all non-school units the Department achieved a uniform, common receipt classification with the State Board of Accounts, as announced in a March 23, 2012 joint memorandum. In moving to the common list, the Department also adopted the State Board of Accounts terminology of

“receipt” instead of “revenues.” The resulting list has been pared down from 222 codes to 86. This may require some grouping of receipts that were previously submitted as separate records. However, this new receipt code list holds very closely to that used by the 2011 annual financial report upload, so most changes and groupings have likely been done by units already. “Home-ruled revenue” codes will remain in place for non-school units. In addition, the two agencies have established which receipt codes are appropriate for unit types. Inappropriate receipt codes will be unavailable for use by units within upload files. Rows of data submitted through the upload outside the accepted ranges will be rejected.

The online Gateway application, which pulls line items from the previous year’s entry, will implement the streamlined receipt code list in the following way:

- Codes that are unchanged from last year will display as entered last year.
- Codes for which the description or category was altered will display with the updated description/category.
- Eliminated codes that have only one replacement option will display under the replacement code and description.
- Eliminated codes that have multiple replacement options will need to be re-added by the unit.
- Codes that were entered by users that did not adhere to the prescribed code list will not be preloaded.

The Department has provided a crosswalk table to assist units and vendors in implementing a similar conversion in their own software. The “2012-2013 Rev Code Crosswalk” tab in the *2013 Code List* file presents the full list from last year, identifying the action taken and the replacement options.

Enforcement of the Code List Hierarchy

The code lists that accompany the upload specifications contain not only codes, but allowable combinations of unit types, fund types, categories, subcategories, and revenue types (“hierarchy”). This hierarchy is embedded in the code lists and is included as part of the backend programming that facilitates the upload. For example, the Expenditure Subcategory “111-Salaries and Wages” is listed in the specifications only under the Expenditure Category “10000-Personal Services.” The upload process was designed with the expectation that records would not be added that contained “111-Salaries and Wages” in combination with Expenditure Category Codes 20000, 30000, or 40000. As another example, Revenue Code R112-Financial Institution Tax Distribution is contained only in the Category “02100-Taxes and Intergovernmental.” We would not expect to see a record containing revenue code R112 in combination with any other category.

During 2012 budget submission, the Department worked with units and vendors to troubleshoot cases of “dropped line items,” or line items that did not fully load from the flat file. These issues resulted from records that did not adhere to the hierarchy in the code lists. The Department also temporarily relaxed the enforcement of that hierarchy in the upload package to allow units to move forward with budget submission without having to update their vendor software or drastically alter the work done in the vendor software. For 2013, the Department will once again be screening records for adherence to the code list structures.

For 2013 flat file uploads, it is vital that records contain Expenditure Category/Subcategory combinations and Revenue Category/Code combinations that adhere by unit type to the hierarchy contained in the 2013 Code Lists. The Department strongly recommends that software vendors restrict their budget software to only allow these combinations, or clearly instruct clients that they must adhere to the prescribed combinations.

Also during 2012 budget submission, some users of the online application failed to adhere to the prescribed revenue code list. To address this issue, the Department has modified the online application to create a step within the "Customize Unit" screen where a unit will first set up its revenue list (from drop-downs of the prescribed codes) and link that revenue to the appropriate fund(s) that receive revenue from that source. This customization then flows through to the budget forms themselves and provides the unit with a customized Form 2 for each fund.

Since the FORM2 file already collects the category code and name, revenue code and name, and the related fund(s), the upload of the FORM 2 will be sufficient to populate the table for both the Form 2 online and the Customize Revenue area. No modification is necessary to the file formats despite the major modification to the online application itself. However, this change to the user application makes it even more vital that only correct Revenue Category Code /Revenue Code combinations be included in an uploaded flat file.

Summary

The file formats have not changed for any of the files that may be uploaded into Gateway. Codes for funds, departments, and units are also unchanged. The codes used to categorize expenditures for Form 1 have been streamlined, but only libraries and townships are affected. The codes used to categorize and identify receipts for Form 2 will be separate for schools and non-school units. The non-school units' list has been streamlined to be consistent with that of the State Board of Accounts.

If you have any questions, please contact me via email at erbussis@dlgf.in.gov or by phone at 317.232.3759.